

ORDINANCE NO. _____, SERIES 2007

**AN ORDINANCE RE-ENACTING AND AMENDING
~~CHAPTER SECTIONS~~ 38.01, 38.02 38.09, AND 38.98 OF
THE LOUISVILLE METRO CODE OF ORDINANCES
CHAPTER 38 RELATING TO TAXATION (AS AMENDED).**

Sponsored By: Kevin Kramer, District 11

**BE IT ORDAINED BY THE LEGISLATIVE COUNCIL OF THE
LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT [THE COUNCIL] AS
FOLLOWS:**

SECTION I. Pursuant to KRS 67C.115(2), Sections 38.01, 38.02, 38.09 and 38.98 of
Chapter 38 of the Louisville Metro Code of Ordinances, is hereby reenacted and
amended as follows:

38.01 INVESTMENT OF TAX REVENUES.

(A) The Jefferson County Sheriff shall, pursuant to KRS 134.140(3)(a), invest
all tax revenues held in his or her possession from the time of collection until the time of
distribution to the proper authorities as set forth in KRS 134.300, 134.320 and 160.510.
Investments by the Sheriff shall be restricted to those permitted by KRS 66.480.

(B) In addition to any other legal remedies available under the Kentucky
Revised Statutes, either criminal or civil, for the failure of the Jefferson County Sheriff to
invest tax revenues in conformity with subsection (A), the Mayor may enforce the terms
of this ordinance through injunctive proceedings or a declaration of rights action in the
Jefferson Circuit Court.

38.02 ADOPTION OF METRO GOVERNMENT ASSESSMENT.

(A) Under authority contained in KRS 132.285, the Metro Government adopts
January 1 as the annual assessment date for all personal property subject to ad
valorem tax by the Metro Government, and elects to use the annual assessment of the

~~Assessor of Jefferson County, Kentucky~~ Jefferson County Property Valuation Administrator as a basis for all Metro Government personal property taxes for the fiscal year 1962-1963 and for each year thereafter.

(B) Under this statute, the Metro Government adopts January 1 as the annual assessment date for all real property and improvements therein subject to ad valorem tax by the Metro Government, and elects to use the annual assessment of the ~~Assessor of Jefferson County, Kentucky,~~ Jefferson County Property Valuation Administrator as a basis for all Metro Government real property taxes for the fiscal year 1952-1953 and for each year thereafter.

(C) No provision of this subchapter is intended to affect the fiscal year, tax levy date, due date, or delinquency dates for ad valorem taxation in the Metro Government. All such dates shall remain as presently established.

38.09 ABANDONED PROPERTY CLASSIFIED AS REAL PROPERTY.

(A) Abandoned urban property is established as a separate classification of real property for the purpose of ad valorem taxation. As used in this section, abandoned urban property means any vacant structure or vacant or unimproved lot or parcel of ground in the former boundary limits of the City of Louisville ~~Louisville Metro~~ which has been vacant or unimproved for a period of at least one year and which:

(1) Because it is dilapidated, unsanitary, unsafe, vermin infested, or otherwise dangerous to the safety of persons, it is unfit for its intended use;

(2) By reason of neglect or lack of maintenance has become a place for the accumulation of trash and debris, or has become infested with rodents or other vermin; or

(3) Has been tax delinquent for a period of at least three years.

(B) The Department of Family Services, Housing & Community Development Division shall each year determine which properties in ~~the former boundary limits of the City of Louisville Louisville Metro~~ are abandoned urban properties and shall prepare and furnish a list to the Office of the Jefferson County Property Valuation Administrator prior to January 1 of each year.

(C) Except as otherwise provided in subsection (D) of this section, a property classified by the Property Valuation Administrator as abandoned urban property as of January 1 shall be taxed as abandoned urban property for such tax year. If the owner repairs, rehabilitates or otherwise returns the property to productive use so that the property is no longer abandoned urban property, he or she shall notify the Vacant Property Review Commission which shall certify that the property has been repaired, rehabilitated or otherwise returned to productive use, and shall remove the property from the list of abandoned urban properties as of the succeeding January 1.

(D) No later than March 1 of each year, the Department of Family Services, Housing & Community Development Division shall mail, by first class mail, to the owner or other party in interest as listed in the records of the Property Valuation Administrator of each abandoned urban property notice that the property has been classified as abandoned urban property pursuant to this section. The owner or other party in interest of any abandoned urban property who believes that his or her property has been incorrectly classified may appeal such classification to the Vacant Properties Review Commission. Such appeal shall be in writing and shall be made no later than May 31 of that year. The Commission shall afford the owner the opportunity for a hearing. If the

Commission finds that the property was incorrectly classified as abandoned urban property it shall cause the property to be removed from the list of properties so classified. Appeal to the Commission may only be made on the basis that the property was incorrectly classified as abandoned urban property in that it did not meet the criteria established in subsection (A) of this section as of January 1 of the tax year. The Commission shall develop tax policies and procedures for conducting such appeals.

38.98 SEVERABILITY.

If any provision of this chapter is now or later amended or its applications to any person or circumstance is held invalid, the invalidity does not affect other provisions that can be given effect without the invalid provisions or application.

SECTION II. This Ordinance shall take effect upon its passage and approval.

Kathleen J. Herron
Metro Council Clerk

Rick Blackwell
President of the Metro Council

Jerry E. Abramson
Mayor

Approved: _____
Date

APPROVED AS TO FORM AND LEGALITY:

Irv Maze
Jefferson County Attorney

BY _____

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2-15-07 ldw

2-16-07 ldw

2-19-07 ldw

3-13-07 ldw as amended

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